

**ROOF RESCUE.LTD (FORMERLY ROOFRESCUE.CO.UK LTD)**  
**UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**ROOF RESCUE.LTD (FORMERLY ROOFRESCUE.CO.UK LTD)**  
**UNAUDITED ACCOUNTS**  
**CONTENTS**

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	<b>Page</b>
<u>Company information</u>	<u>3</u>
<u>Statement of financial position</u>	<u>4</u>
<u>Notes to the accounts</u>	<u>5</u>

**ROOF RESCUE.LTD (FORMERLY ROOFRESCUE.CO.UK LTD)**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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<b>Directors</b>	Mr M P Corneille Mr M S Corneille
<b>Company Number</b>	09481930 (England and Wales)
<b>Registered Office</b>	7A, SWIEVELANDS ROAD BIGGIN HILL WESTERHAM KENT TN16 3QA ENGLAND
<b>Accountants</b>	TMW Accounting Ltd, Chartered Accountants Flexford Farm South Sway Lane Lymington Hampshire SO41 6DP

**ROOF RESCUE.LTD (FORMERLY ROOFRESCUE.CO.UK LTD)**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MARCH 2023**

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	<u>4</u>	-	4,864
<b>Current assets</b>			
Debtors	5	3,038	15,184
Cash at bank and in hand		72,093	75,260
		<u>75,131</u>	<u>90,444</u>
<b>Creditors: amounts falling due within one year</b>	<u>6</u>	(30,973)	(42,719)
<b>Net current assets</b>		<u>44,158</u>	<u>47,725</u>
<b>Total assets less current liabilities</b>		44,158	52,589
<b>Creditors: amounts falling due after more than one year</b>	<u>7</u>	(16,060)	(22,956)
<b>Provisions for liabilities</b>			
Deferred tax	<u>8</u>	-	(924)
<b>Net assets</b>		<u>28,098</u>	<u>28,709</u>
<b>Capital and reserves</b>			
Called up share capital	<u>9</u>	2	2
Profit and loss account		28,096	28,707
<b>Shareholders' funds</b>		<u>28,098</u>	<u>28,709</u>

For the year ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board of Directors and authorised for issue on 15 May 2023 and were signed on its behalf by

Mr M P Cornille  
Director

Company Registration No. 09481930

**ROOF RESCUE.LTD (FORMERLY ROOFRESCUE.CO.UK LTD)**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**1 Statutory information**

Roof Rescue.Ltd (formerly Roofrescue.co.uk Ltd) is a private company, limited by shares, registered in England and Wales, registration number 09481930. The registered office is 7A, SWIEVELANDS ROAD, BIGGIN HILL, WESTERHAM, KENT, TN16 3QA, ENGLAND.

**2 Compliance with accounting standards**

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

**3 Accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

***Basis of preparation***

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

***Presentation currency***

The accounts are presented in £ sterling.

***Tangible fixed assets and depreciation***

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant & machinery	3 years
Motor vehicles	5 years

***Deferred taxation***

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax assets and liabilities are not discounted.

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Leased assets***

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profit on a straight line basis over the lease term.

Assets held under finance leases and hire purchase contracts are capitalised and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability. The interest element of rental obligations is charged to the profit and loss account over the period of the lease at a constant proportion of the outstanding balance of capital repayments.

**ROOF RESCUE.LTD (FORMERLY ROOFRESCUE.CO.UK LTD)**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**4 Tangible fixed assets**

	<b>Plant &amp; machinery £</b>	<b>Motor vehicles £</b>	<b>Total £</b>
<b>Cost or valuation</b>	At cost	At cost	
At 1 April 2022	1,094	36,477	37,571
At 31 March 2023	1,094	36,477	37,571
<b>Depreciation</b>			
At 1 April 2022	1,095	31,612	32,707
Charge for the year	-	4,864	4,864
At 31 March 2023	1,095	36,476	37,571
<b>Net book value</b>			
At 31 March 2023	(1)	1	-
At 31 March 2022	(1)	4,865	4,864

**5 Debtors**

	<b>2023 £</b>	<b>2022 £</b>
<b>Amounts falling due within one year</b>		
Trade debtors	1,040	10,500
Accrued income and prepayments	1,208	1,480
Other debtors	790	3,204
	3,038	15,184

**6 Creditors: amounts falling due within one year**

	<b>2023 £</b>	<b>2022 £</b>
Bank loans and overdrafts	7,582	7,582
Obligations under finance leases and hire purchase contracts	349	946
Trade creditors	2,684	8,837
Taxes and social security	15,630	20,038
Loans from directors	3,074	2,086
Accruals	1,654	3,230
	30,973	42,719

**7 Creditors: amounts falling due after more than one year**

	<b>2023 £</b>	<b>2022 £</b>
Bank loans	16,060	22,956

**ROOF RESCUE.LTD (FORMERLY ROOFRESCUE.CO.UK LTD)**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**8 Deferred taxation**

**2023**  
**£**

**2022**  
**£**

Accelerated capital allowances

- 924

**2023**  
**£**

**2022**  
**£**

Provision at start of year

924 2,310

Credited to the profit and loss account

(924) (1,386)

Provision at end of year

- 924

**9 Share capital**

**2023**  
**£**

**2022**  
**£**

Allotted, called up and fully paid:

2 Ordinary shares of £1 each

2 2

**10 Average number of employees**

During the year the average number of employees was 2 (2022: 2).

